

EXHIBIT 3

DECLARATION OF VICKI SEIDEL

1. Declarant is a resident and citizen of the state California.
 2. I am over the age of 21 and if called to testify, am competent and willing to do so
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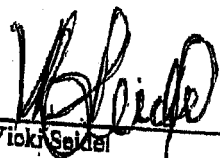
and would testify as follows:

3. I am married to Thomas Seidel.
4. I am the President and sole owner of Four Rivers Investment, Inc., a Nevada Corporation doing business in California.
5. On April 7, 2003, without notice and opportunity for a hearing, the IRS wrongfully levied a bank account owned and held in the name of Four Rivers Investment, Inc., from Wells Fargo Bank, account number 0117-326983, in the amount of \$4,011.87.
6. On April 24, 2003, without notice and opportunity for a hearing, the IRS wrongfully levied an investment account owned and held in the name of Four Rivers from A.G. Edwards & Sons, Inc. investment account, in the amount of \$41,007.32.
7. On November 14, 2004, without notice and opportunity for a hearing, the IRS wrongfully seized an amount from proceeds of a real estate transaction, owned and held in the name of Four Rivers, in the amount of \$161,334.55.
8. Four Rivers Investment, Inc. has no obligation to the United States Government nor the Internal Revenue Service with respect to the above-referenced seizures.
9. My husband does not own, control, nor participate in the operations of Four Rivers Investment, Inc. Nor was he a source of funds for the monies seized from Four Rivers by the IRS.
10. By letter dated May 13, 1999, from Steve Penrod to me, I have been absolved of any responsibility for T.E. Seidel Electric, Inc. payroll taxes. (See Exhibit 1 to this Declaration).

I declare under penalty of perjury under the laws of the United States, the foregoing is true and correct to the best of my personal knowledge and belief.

FURTHER AFFIANT SAYETH NAUGHT.

DATED: 15 day of August, 2006.


Vicki Solder
President and Sole Owner of Four Rivers
Investment, Inc.